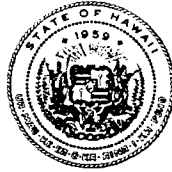


BENJAMIN J. CAYETANO
GOVERNOR



DIRECTOR'S OFFICE SAM CALLEJO
DEPT. OF ~~EUGENE S. IMAI~~
TRANSPORTATION COMPTROLLER

APR 19 2 07 PM '96 MARY PATRICIA WATERHOUSE
DEPUTY COMPTROLLER

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES

P. O. BOX 119
HONOLULU, HAWAII 96810-0119

APR 18 1996

COMPTROLLER'S MEMORANDUM NO. 1996-14

TO: Heads of Departments
ATTN.: Fiscal Offices
SUBJECT: Federal Per Diem Rates (CONUS)

In Revenue Procedure 96-28, the Internal Revenue Service has retained the federal per diem rates established by Revenue Procedure 94-77 for travel within the continental United States (CONUS). These standard rates affect the computation of the taxable portion of per diem allowances paid to State of Hawaii officers and employees. The information in this memorandum therefore needs to be forwarded to the offices in your department responsible for the computation and reporting of the taxable portion of per diem allowances for payroll tax withholding purposes.

The following rates are to be used for computing, under the high-low substantiation method, the taxable portion of per diem for CONUS travel expenses paid or incurred on or after April 1, 1996:

	High-Cost <u>Locality</u>	Low-Cost <u>Locality</u>
Lodging	\$ 116	\$ 67
Meals and Incidental Expenses	<u>36</u>	<u>28</u>
Total federal rates	<u>\$ 152</u>	<u>\$ 95</u>

Revenue Procedure 96-28 has also made some changes in the locations identified in the high-cost category. Attached is an updated listing of high-cost localities; all other CONUS localities are considered low-cost localities under the high-low substantiation method.


SAM CALLEJO
State Comptroller

Attachment

cc: AIR-AF, HAR-SF, Hviy-SF, Barbara, Imelda

<i>Key city</i>	<i>Country and other defined location</i>
Alabama Gulf Shores (May 1–September 30)	Baldwin
Arizona Grand Canyon Phoenix/Scottsdale (October 1–May 14)	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County Maricopa
California Gualala/Point Arena Los Angeles Palo Alto/San Jose San Francisco Santa Barbara (June 1–September 30) South Lake Tahoe Yosemite Nat'l Park	Mendocino Los Angeles, Kern, Orange, and Ventura Counties; Edwards Air Force Base; Naval Weapons Center and Ordnance Test Station, China Lake Santa Clara San Francisco Santa Barbara El Dorado Mariposa
Colorado Aspen (January 15–March 31) Boulder (May 1–October 31) Denver Keystone/Silverthorne Steamboat Springs (December 15–March 31) Telluride (November 1–March 31) Vail	Pitkin Boulder Denver, Adams, Arapahoe and Jefferson Summit Routt San Miquel Eagle
Connecticut Bridgeport/Danbury	Fairfield
District of Columbia Washington, D.C.	Washington, D.C.; the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince Georges in Maryland
Florida Key West Naples (December 15–April 30)	Monroe Collier
Illinois Chicago	Du Page, Cook, and Lake
Indiana Nashville (June 1–October 31)	Brown
Maine Bar Harbor (July 1–September 14) Rockport (June 15–October 31)	Hancock Knox
Maryland Annapolis Baltimore Ocean City (May 1–September 30)	Anne Arundel Baltimore and Harford Worcester
Massachusetts Boston	Suffolk

<i>Key city</i>	<i>County and other defined location</i>
Cambridge/Lowell	Middlesex
Hyannis	Barnstable
(July 1–September 30)	
Martha's Vineyard/ Nantucket	Dukes and Nantucket
Michigan	
Detroit	Wayne
Leland	Leelanau
(May 1–September 30)	
Mackinac Island	Mackinac
(June 1–September 30)	
Traverse City	Grand Traverse
(May 1–September 30)	
Nevada	
Incline Village	Incline Village
Stateline	Douglas
New Jersey	
Atlantic City	Atlantic
(April 1–November 30)	
Newark	Bergen, Essex, Hudson, Passaic and Union
Ocean City/Cape May	Cape May
Parsippany/Dover	Morris County; Picatinny Arsenal
Princeton/Trenton	Mercer
New Mexico	
Santa Fe	Santa Fe
New York	
Lake Placid	Essex
(June 1–November 14)	
New York City	The boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island; Nassau and Suffolk Counties
White Plains	Westchester
North Carolina	
Duck/Outer Banks	Dare
(May 1–September 30)	
Ohio	
Sandusky	Erie
(May 1–September 30)	
Oregon	
Crater Lake/Klamath Falls	Klamath
Pennsylvania	
Philadelphia	Philadelphia; city of Bala Cynwyd in Montgomery County
Valley Forge/Malvern	Chester
Rhode Island	
Newport	Newport
(May 1–October 14)	
Providence	Providence
South Carolina	
Myrtle Beach	Horry County; Myrtle Beach Air Force Base
(May 1–September 30)	
Utah	
Bullfrog	Garfield
(April 1–October 31)	
Park City	Summit
(December 1–March 31)	

Key city

Virginia

• Virginia Beach

(May 1–September 30)

Wintergreen

Wisconsin

Wisconsin Dells

(June 1–September 14)

Wyoming

Jackson

(June 1–October 14)

County and other defined location

Virginia Beach, Norfolk, Portsmouth
and Chesapeake

Nelson

Columbia

Teton